

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kay F. Siegrist  
DOCKET NO.: 06-01088.001-R-1  
PARCEL NO.: 14-2-15-28-02-203-015

The parties of record before the Property Tax Appeal Board are Kay F. Siegrist, the appellant; and the Madison County Board of Review.

The subject property is improved with a one-story single family dwelling with 1,528 square feet of living area. The dwelling was constructed in 1983. Features include a full basement, central air conditioning, a fireplace and an attached garage. The property is located in Glen Carbon, Edwardsville Township, Madison County.

The appellant claims overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted descriptions, assessment information and sales data on three comparables. The comparables were improved with one-story single family dwellings that ranged in size from 1,434 to 1,671 square feet of living area. The comparables were located within two blocks of the subject and had similar features as the subject dwelling. These dwellings sold from January to May 2006 for prices ranging from \$150,000 to \$171,000 or from \$89.77 to \$119.25 per square foot of living area. These same comparables had total assessments ranging from \$47,980 to \$52,110 and improvement assessments ranging from \$39,320 to \$43,490 or from \$26.03 to \$27.48 per square foot of living area. The subject property had a final assessment of \$60,180 reflecting a market value of approximately \$180,560 or \$118.17 per square foot of living area. The subject has an improvement assessment of \$49,510 or \$32.40 per square foot of living area. The evidence further revealed that the appellant did not file a complaint with the board of review but filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence the appellant

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Madison County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,750
IMPR.:	\$	45,230
TOTAL:	\$	54,980

Subject only to the State multiplier as applicable.

requested the subject's assessment be reduced to the pre-equalized assessment of \$54,980.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$60,190 was disclosed. The board of review submitted no other evidence.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on a board of review notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

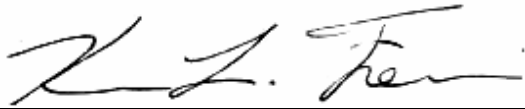
Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property commensurate with the appellant's request is supported.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.